

Alabama Test Package



Alabama Corporate Income Tax Returns Tax Year 2005



Alabama Department of Revenue
Corporate Income Tax Electronic Filing
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ALABAMA ACCEPTANCE TESTING SYSTEM FORM 20C TAX YEAR 2005

Purpose of Testing:

The purpose of testing prior to live processing is to ensure that:

1. Filers transmit in the correct format and meet Alabama Modernized e-File (MeF) electronic filing specifications;
2. Returns have few validation or math errors;
3. Alabama Revenue Department (Department) can receive and process the electronic returns;
4. Developers understand and are familiar with the mechanics of electronic filing.

Who Must Test:

All software developers are required to perform all tests in this Test Package before they can be accepted into the electronic filing program for the 2006 (Tax Year 2005) filing season. Anyone who plans to transmit returns to Alabama must complete communications testing with the IRS and be accepted. Prior to testing, all software developers and transmitters must have obtained an Electronic Transmitter Identification Number (ETIN), Electronic Filer Identification Number (EFIN) and password through the Internal Revenue Service (IRS) application process. Refer to IRS Publication 3112, IRS e-file Application Package for Form 8633 procedures. For the On-Line application procedures refer to the <http://www.irs.gov/efile/article/0,,id=106801,00.html> URL.

Tests:

The Test Package for the Alabama Participations Acceptance Testing System (PATs) for Form 20C Tax Year 2005 consists of ten (10) return scenarios

The test package includes a limited number of forms and schedules that are accepted for electronic filing. Every conceivable condition cannot be represented in the Test; therefore, once you pass the tests, you may want to test any additional conditions you feel are appropriate as long as you use the predefined FEINs and Name Controls.

The scenarios provide the information needed to prepare the selected forms and schedules. You must correctly prepare and compute these returns before transmitting the test. The Department strongly recommends each return be run against a parser prior to being transmitted to the Department. The Department will run each return against a parser.

Attachments (PDFs):

Also included in the test scenarios are required attachments to be sent in .PDF format, (i.e. the AL8453-C Corporate Income Tax Declaration for Electronic Filing, Form 7004 Application for Automatic Extension of Time to File Corporation Income Tax Return, Form 1120 (pro forma and consolidated), Form 20C Schedule AB Add-Back Form, and Form 20C CRE Election to File Consolidated Corporate Income Tax Return). We have provided samples of the PDF's that must be attached. Some of the PDF's have been populated with data and some have not. The purpose of the test is to verify the transmission and receipt of the required attachments not the content.

Formatting the Entities:

The Business entities presented in the test scenarios are shown in common usage with commas and periods. Refer to XML efile Types for proper formatting for the business name lines and address. No commas or periods are allowed. Example:

Test Scenario

HELP

2300 MCCLELLAN AVE SUITE 450

PENNSAUKEN, NJ 08109-4613

XML Format

HELP For All Inc (BusinessNameLine1Type)

2300 MCCLELLAN AVE SUITE 450 (StreetAddressType)

PENNSAUKEN (CityType)

NJ (StateType)

08109-4613 (ZipCodeType)

Populating Data in the Test Cases:

Do not transmit blank data elements. Do not enter zeros where you have no entry unless the form or instructions specifically instruct you to do so. For example, if you have no NOL Carry forward, do not enter a zero for that data element. It should be left blank and not transmitted in the XML return data.

When You Are Ready To Test:

Prior to submitting test files you must contact either the Corporate Income Tax E-File Project manager or the Corporate Income Tax E-File Coordinator or e-mail corporate.efile@revenue.alabama.gov to obtain a test ID. This test ID will be used in the element Header\HdrCode\SoftwareDeveloperID. After you have completed testing you will use your EFIN. The test ID's assigned will only be used in the test environment. A database consisting of the EFIN of the software developers who have completed testing with the Department will be maintained. If the EFIN transmitted in the element Header\HdrCode\SoftwareDeveloperID is not in the database the return will be rejected.

Our goal is to maintain open lines of communication to assure the success of your software and the electronic filing program for the state of Alabama. You are invited to contact us with

any question or comment you have regarding our Corporate Income Tax Electronic Filing Program. For best possible service, please choose the appropriate contact carefully.

For technical questions regarding:

- The web site
- The XML Schema
- The Summary of the XML Schema (spreadsheet)
- Additional detail of schema elements
- The sample return
- The sample xml instance document
- Software testing and approval
- Missing acknowledgements

CONTACT: Corporate Income Tax E-File Coordinator
Individual & Corporate Tax Division
Alabama Department of Revenue
P.O. Box 327450
Montgomery, AL 36132-7450

Kathleen Campbell, E-File Project Manager @ 334-242-9822

Jo Ann Ledbetter, Corporate E-File Coordinator @ 334-242-1219

EMAIL: corporate.efile@revenue.alabama.gov

Testing Guidelines for Software Developers:

Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must advise the E-File Project Manager or E-File Coordinator of all limitations to your Software package at the time of first contact, before testing begins. You must test the complete form 20C with no field limitations except for the number of occurrences.

Electronic Signatures:

As with any corporate income tax return submitted to the Department on paper, an electronic corporate income tax return must be signed by an authorized corporate officer and the paid preparer, if applicable.

The AL8453-C "Corporate Income Tax Declaration for Electronic Filing" authorizes the origination of the electronic submission of the return prior to the transmission of the return. The

Declaration includes the taxpayer's declaration that the return is true, correct and complete, as well as the taxpayer's Consent to Disclosure. The Consent to Disclosure authorizes the Department to disclose information to the taxpayer's Authorized IRS e-file Providers. Intermediate Service Providers, Transmitters and EROs are authorized by taxpayers to receive acknowledgement of receipt or reason for rejection of the electronic return from IRS. If the electronic return data on a corporate income tax return is changed after the taxpayer has signed the Declaration, the taxpayer must sign a new declaration if the amounts differ.

The Form AL8453-C must be completed and signed by all required parties and then scanned to create a PDF document. The PDF document must then be included as part of the electronic return as binary attachment named "AL8453C.PDF". The software must generate the AL8453-C and provide an interface or instructions for the user to including the scanned document with the electronic tax return. **See Appendix I for the AL8453-C**

Reviewing PATS Test Files and Making Corrections:

You may transmit as many test returns as necessary until you receive no error messages; all "Business Rules" violations must be corrected in order to pass PATS testing. Software will only be passed upon error free transmission of all tests.

APPENDIX I

FORM
AL8453-C ALABAMA DEPARTMENT OF REVENUE
INDIVIDUAL & CORPORATE TAX DIVISION **2005**
Corporate Income Tax Declaration for Electronic Filing

To be filed electronically with the corporation's tax return. Do not send paper copies.

For calendar year 2005, or tax year beginning _____, 2005, ending _____, 20____

NAME OF CORPORATION	FEDERAL EMPLOYER IDENTIFICATION NUMBER
ADDRESS OF CORPORATION	TELEPHONE NUMBER

PART I Tax Return Information (Whole Dollars Only)

1 Alabama taxable income (Form 20C, line 14)	1	
2 Total tax liability (Form 20C, line 15c)	2	
3 Total payments and credits (Form 20C, line 16h)	3	
4 Refund (negative number reported on Form 20C, line 18)	4	
5 Amount you owe (positive number reported on Form 20C, line 18)	5	
6 Amount of payment remitted electronically	6	

PART II Declaration of Officer (Sign only after Part I is completed.)

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I have given my electronic return originator (ERO), transmitter, and/or intermediate service provider (ISP) and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2005 Alabama corporate income tax return. To the best of my knowledge and belief, the corporation's return is true, correct, and complete. I consent to my ERO, transmitter, and/or ISP sending the corporation's return, this declaration, and accompanying schedules and statements to the Alabama Department of Revenue. I also consent to the Alabama Department of Revenue sending my ERO, transmitter, and/or ISP an acknowledgment of receipt of transmission and an indication of whether or not the corporation's return is accepted, and, if rejected, the reason(s) for the rejection.

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.

Sign Here  _____ 
Signature of Officer Date Title

PART III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See Instructions)

I declare that I have reviewed the above corporation's return and that the entries on Form AL8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The corporate officer will have signed this form before I submit the return. I will give the officer a copy of all forms and information to be filed with the Alabama Department of Revenue, and have followed all other requirements in Pub. 3112, IRS e-file Application and Participation, and Pub. 4163, Modernized e-File Information for Authorized IRS e-file Providers of Forms 1120/1120S and Pub. AL4164 Software Developers and Transmitters Guidelines and Schemas for Alabama Corporate Income Tax Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature 	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code 	EIN			Phone No. ()

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only	Preparer's signature 	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address and ZIP code 	EIN		
Phone No. ()				